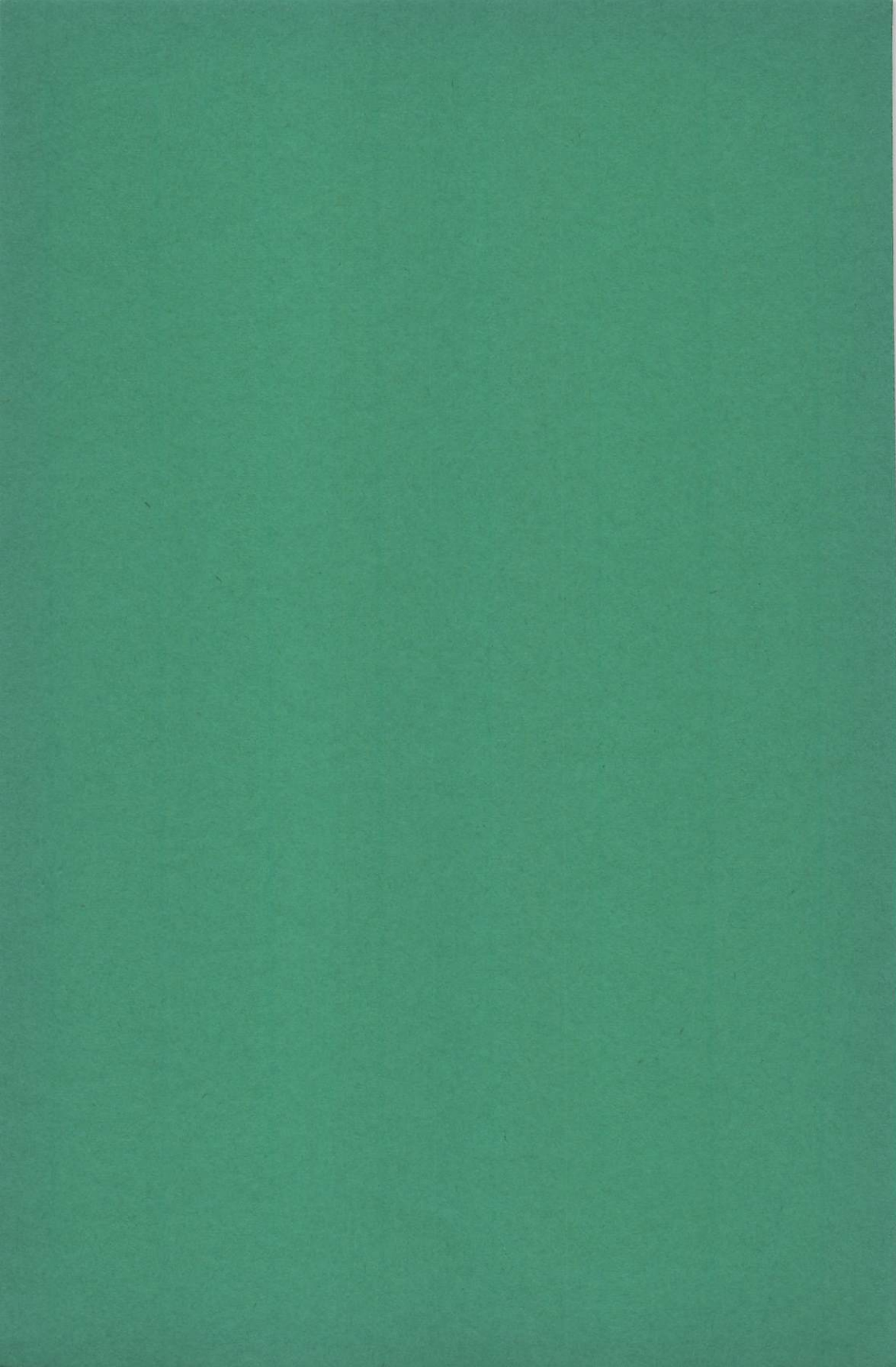


Annual Reports
of the Municipal Officers of
GREENWOOD
MAINE



1953



ANNUAL REPORTS
OF THE
OFFICERS
OF THE
Town of Greenwood
FOR THE
YEAR ENDING DEC. 31
1953

1954
The Oxford County Citizen
Bethel, Maine

TOWN OFFICERS

Moderator

LEO COLE

Clerk

JAMES W. RING

Selectmen, Assessors and Overseers of the Poor

NESTOR TAMMINEN

PHILIP CUMMINGS

LESTER COLE

Treasurer

JAMES W. RING

School Committee

HAZEL MILLETT

JANET BOWERS

CHARLES MELVILLE

Superintendent of Schools

DONALD M. CHRISTIE

Road Commissioners

ROY O. MILLETT

ALPO KUVAJA

Tax Collector

JASON R. BENNETT

Constables

JASON R. BENNETT

NESTOR TAMMINEN

Health Officer

W. H. BOYNTON, M. D.

Fire Warden

E. LEE MILLS

REPORT OF MUNICIPAL OFFICERS

Your municipal officers submit the following report of the financial affairs of the Town for the year ending Dec. 31, 1953.

ASSESSORS' REPORT

List of property, at its just value, in the town of Greenwood, April 1, 1953, made for return to the State Bureau of Taxation as required by law.

Real Estate, resident	\$216,240 00	
Real Estate, non-resident	155,300 00	
Total Real Estate		\$371,540 00
Personal Estate, resident	\$80,020 00	
Personal Estate, non-resident	11,370 00	
Total Personal Estate		\$91,390 00
Total Valuation		\$462,930 00
Total Value of Land	\$156,230 00	
Total Value of Buildings	215,310 00	
		\$371,540 00
Number of Polls Taxed	159	
Number of Polls not Taxed	35	
Rate of Taxation	.08	

TAXABLE LIVESTOCK AND POULTRY

35 Horses	\$1,425 00
2 Beef Cattle	65 00
112 Milk Cows	4,915 00
1 Heifers over 2 yrs.	50 00

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34 Heifers, 18 mos. to 2 yrs.	1190 00
2980 Domestic Fowl, over 50 in number	1,645 00

\$9,290 00

EXEMPT LIVESTOCK

66 Cattle, under 18 mos.	\$1,810 00
4 Goats	35 00
8 Swine	150 00
721 Fowl, under 50 in number	698 00

\$2,593 00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in trade	\$9,785 00
Logs	17,000 00
Lumber	25,000 00
Boats, 89	1,235 00
Gasoline Pumps, 8	875 00
Musical Instruments, 20	420 00
Radios, 171	2,080 00
Furniture (over \$500 in value)	2,925 00
Tractors, 5	1,400 00
Machinery and Equipment	20,950 00
Other Property	430 00
Amount of Taxable Livestock and Poultry brought forward	9,290 00

\$91,390 00

INDUSTRIAL AND UTILITY PROPERTY

Railroad Property	\$2,000 00
Light and Power Companies	7,850 00
Saw Mills	300 00
Wood Working Mills	46,600 00
Property Exempted by Assessors by reason of age or poverty	1,200 00
Town property, not used for municipal purposes	500 00
Property of Veterans, and others exempt by law	3,600 00

APPROPRIATED AND ASSESSED

School Maintenance	\$15,175 00
Repairs	600 00
Health Nurse	25 00
State Aid Road	1,066 00
Winter Roads	5,000 00
Summer Roads	4,000 00
Interest	400 00
Town Officers and Miscellaneous	2,500 00
Support of Poor	1,800 00
Memorial Day Observance	40 00
Street Lights	348 00
Aid to Dependent Children	900 00
Winter Roads, 1952	500 00
Cutting Bushes	400 00
Tractor Note	1,000 00
Tax Note	1,000 00
County Tax	1,715 50
Overlay	1,041 90

Committed to Jason R. Bennett,
Coll., May, 1953

\$37,511 40

TOWN OFFICERS

Nestor Tamminen	\$346 00
Philip Cummings	149 60
Lester W. Cole	112 00
James W. Ring	350 00
Jason R. Bennett	811 76
Hazel Millett	12 00

\$1,781 36

MISCELLANEOUS EXPENSES

Maine Municipal Assn., dues	\$35 00
W. H. Boynton, M. D., 2 yrs. School Exam.	40 00
Loring, Short & Harmon supplies	44 45
Albert Stearns, attorney fees	2 00
Bethel Fire Dept., fighting fire	50 00
The Bethel Citizen, printing	154 00

Nestor Tamminen, postage and tel.	20 10
Jason R. Bennett, Coll., supplies, postage, liens, costs	72 15
James W. Ring, Treasurer and Clerk expense	54 00
Harry M. Shaw, attorney fee	2 00
Emma West, R. E. transfers	16 00
National Bank of Commerce, check books	6 00
Conrad Lamb Agency, Treas. and Coll. bonds	35 00
Henry Hastings, legal services	5 00
Ray's Art Shop, printing	1 62
Payroll, fighting fire	566 09
Treas. of State, audit and water tests	280 54
Goodwins, Inc., liability ins.	52 96
May's Drug Store, vaccination supplies	26 74
Peter Seames & Lee Mills, bear bounty	30 00
H. G. Tyler, Fire Chief	15 00
Conveyance, Selectmen	45 00
Advertiser-Democrat, printing	5 29

\$1,558 94

Total Town Officers' and Miscell. Expense \$3,340 30

Appropriation	\$2,500 00
Tax Lien costs	76 69
Nellie Martin, cemetery lot	8 00
Town Clerk, victualer's license	1 00
Treas. of State	
Bear bounty, bank stock tax	30 63
Dog tax refund and tel. tax	20 21
Fire fighting	283 05

\$2,919 58

Charged to Surplus to balance account
by vote of town

420 72

\$3,340 30

TOWN HALL

Central Maine Power Co.	\$19 19
Daniel Cole, sawing wood	2 00

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Goodwins, Inc., insurance	91 50	
Conrad Lamb Agency, insurance	28 35	
		<hr/>
		\$141 04
Received from Dora Ford, Hall rent	\$28 00	
Charged to Excise Tax by vote of town	113 04	
		<hr/>
		\$141 04

STREET LIGHTS

Appropriation		\$348 00
Paid, Central Maine Power Co.	\$377 00	
Dec. 1952 acct.	29 00	
		<hr/>
		\$348 00

AID TO DEPENDENT CHILDREN

Appropriation		\$900 00
Paid to Treasurer of State		725 94
		<hr/>
Balance		\$174 06

MEMORIAL DAY OBSERVANCE

Appropriation		\$40 00
Paid to Jackson-Silver Post, A. L.		\$40 00

SPECIAL TOWN MEETING

Appropriation from Surplus for Truck and Snow Plow

Appropriation charged to surplus	\$2,400 00
Paid to Terminal Garage, Inc.	\$2,400 00

CEMETERY TRUST FUNDS

Cordwell Fund	\$300 00
Demond Fund	135 00
Fifield-Cummings Fund	50 00
Hicks Fund	50 00
Hicks Maintenance Fund	50 00
George Richardson Fund	100 00
	<hr/>
	\$685 00

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Jan. 1, 1953, Interest balance	\$95 25	
1953, Interest	24 51	
		<hr/>
		\$119 76
Paid to Henry Tibbetts	\$8 50	
“ “ Mark Mills	12 00	
“ “ Irving Martin	21 00	
		<hr/>
		\$41 50
Balance		<hr/>
		\$78 26

MINISTERIAL AND SCHOOL FUND

Principal		\$483 00
Interest balance Jan. 1, 1953	\$94 42	
1953 Interest	18 13	
		<hr/>
Total interest available		\$112 55

CUTTING BUSHES

Appropriation		\$400 00
Payrolls		433 02
		<hr/>
Overdrawn		\$33 02

TRACTOR ACCOUNT

Received from South End Road Acct.		\$42 00
Paid out, Trap Corner Garage		3 25
		<hr/>
Balance		\$38 75

INTEREST ACCOUNT

Appropriation	\$400 00	
U. S. Treasury, bond interest	25 00	
		<hr/>
		\$425 00
Paid to National Bank of Commerce		\$273 89
		<hr/>
Balance		\$151 11

COUNTY TAX

Assessed	\$1,715 50
Paid to Stuart Martin, Treas. of Oxford Co.	\$1,715 50

PUBLIC HEALTH NURSE

Appropriation	\$25 00
Paid to Treasurer of State	\$25 00

SOCIAL SECURITY FUND

Appropriated from Excise Tax	\$54 46
Paid to Maine State Retirement System	\$54 46

ACCOUNTS RECEIVABLE

Charles Richardson Acct.	\$215 18
Treasurer of State, Flood damage relief	1,350 00
	<hr/>
	\$1,565 18

BANK LOANS**Temporary Loans**

1953 Tax Anticipation Loans	\$10,000 00
Paid to National Bank of Commerce	\$10,000 00

Tractor Notes

Appropriation	\$1,000 00
Paid to National Bank of Commerce	\$1,000 00

Tax Note

Appropriation	\$1,000 00
Paid to National Bank of Commerce	\$1,000 00

POOR ACCOUNTS**Anna Saarinen**

Paid to Jennie Jacobson	\$24 00
-------------------------	---------

Olli Kuittila

National Cooperative Store, Inc.	\$167 73
Kusti V. Yleni	16 00
Oiva Hakala, rent	80 00

Martha Noyes	125 94	
Thomas P. Nangle, M. D.	20 00	
		<hr/> \$409 67

Case No. 1

Paid to Town of Oxford		\$137 25
------------------------	--	----------

Ernest Cole

Clifford's Rexall Store	\$15 71	
Martha Noyes	121 00	
Thomas P. Nangle, M. D.	30 00	
Main St. Pharmacy	6 00	
		<hr/> \$172 71

Frank Smith

W. B. Rand Store	\$31 89	
Valley's Red & White Store	32 23	
C. M. G. Hospital	240 10	
W. H. Boynton, M. D.	31 00	
		<hr/> \$335 22

John Penttilla

I. W. Andrews & Son	\$15 00	
Thomas P. Nangle, M. D.	6 13	
Nestor Tamminen, clothing	11 12	
C. M. G. Hospital	195 90	
N. A. Davis, Jr.	33 75	
National Cooperative Store, Inc.	163 80	
		<hr/> \$425 70

Case No. 2

West Paris Pharmacy	\$1 50	
Thomas P. Nangle, M. D.	25 65	
Martha Noyes	445 00	
		<hr/> \$472 15

Total Expended		<hr/> \$1,976 70
Appropriation		1,800 00
Overdrawn		<hr/> \$176 70

STATE POOR

Case No. 3

Pd. W. B. Rand Store	\$15 00
Re. Treasurer of State	\$15 00

WINTER ROADS

Appropriation	\$5,000 00	
Treasurer of State, refund	171 07	
Treasurer of State, state share	792 98	
	<hr/>	\$5,964 05
Commissioner's salary	\$1,006 00	
Men	1,297 06	
Trucks	1,291 53	
Repairs	957 17	
Fuel, oil and tax	99 66	
Bulldozer	2 75	
Supplies	297 19	
Sand and salt	636 38	
Outside trucks	4 37	
State Road	61 60	
Insurance, equipment	144 05	
	<hr/>	\$5,797 76
Balance		<hr/> \$166 29

SUMMER ROADS AND BRIDGES

North End

Commissioner's salary	\$148 00	
Men	1,093 00	
Trucks	932 25	
Repairs and supplies	383 08	
Plank	132 16	
Bulldozer	52 00	
	<hr/>	\$2,740 49

South End

Commissioner's salary	\$383 00	
Men	669 87	
Trucks	601 44	
Teams	41 76	
Repairs and supplies	215 12	
Plank	206 22	
Bulldozer	12 00	
Gravel	69 80	
Tractors	395 50	
		<hr/>
		\$2,594 71
Total Expenditure		<hr/>
		\$5,335 20
Appropriation	\$4,000 00	
Due from Treasurer of State for		
Flood Relief	1,350 00	
		<hr/>
		\$5,350 00
		<hr/>
Balance		\$14 80

TOWN ROAD IMPROVEMENT FUND

Commissioner's salary	\$237 00	
Men	353 99	
Trucks	682 56	
Culverts	825 06	
Bulldozer	695 50	
State Loader	512 00	
Cement mixer	9 48	
Cement	49 20	
Plank	18 33	
		<hr/>
		\$3,383 12
Received of Treasurer of State		\$3,383 12

The Selectmen recommend that the following amounts be raised and appropriated for the ensuing year.

Town Officers and Miscellaneous Bills	\$2,500
Interest	300
Support of Poor	2,000
A. D. C.	800
Winter Roads	5,000
Summer Roads	4,000
State Aid Road Construction	1,066
Payment of Notes	2,000

ANNUAL REPORT OF
PUBLIC HEALTH NURSING SERVICE
GREENWOOD — 1953

The three preschool conferences were well received having a total attendance of sixty-one at these conferences. Thirty children were given the protective immunizations for diphtheria, whooping cough and tetanus. Twenty were given smallpox vaccination. The attending physician gave a physical examination to each child. It was through the efforts of the Committee, Town Officials and Dr. Boynton that this was accomplished. Early immunization safeguards our children from illness and offers one of the biggest preventative measures known today.

School physicals were done in grades 1, 4 and 7. Follow-up visits have been made. Local agencies have provided transportation and clinic services have been offered where indicated.

Hearing tests with the Audiometer will be given during the school year.

The public health nurse is always happy and willing to help the Community with its Health Problems.

Respectfully submitted

(Miss) Velma Spencer, R. N.
Public Health Nurse

COLLECTOR'S REPORT

1953 Town of Greenwood Taxes

Commitment	\$37,511 40	
Supplementary	42 00	
		\$37,553 40
Dec. 31, 1953 Collected	\$35,240 60	
Uncollected	2,312 80	
		\$37,553 40
1953 Excise tax, \$1,986.37		

1953 UNCOLLECTED TAXES DEC. 31, 1953

	Poll	Real Estate	Personal
Lewis Britton Jr.	\$3 00		
Frank Britton			\$0 80
Galen Curtis		\$12 00	
Atte Hertell	3 00*	122 00	4 00*
Wesley Hawkins		44 00	
Olli Kuittila		16 00	
Harry L. Lowe		96 00	
Toivo Tamlander	3 00*	46 00*	
Vaino Ed. Waisanen		28 00*	
Kusti Verner Yleni	3 00*	16 00	
Sidney Bartlett		30 00	
Wilmer F. Bryant		45 80	
Ruth Cole		32 00	
Willard Cole	3 00*		80*
Everett Cross		106 00	
Philip Cummings		142 00	118 40
Arthur Crockett		7 20	
Paul Croteau	3 00*	72 00	2 80*
Ruth Greenleaf		36 00	
Rosali Guy			80*
Heirs of M. H. Harrington		90 00*	
Bernard Harrington	3 00*		80*
Richard Hinkley			80

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Maud Lapham		74 00**	80*
Leroy Martin	3 00*		80*
Leroy D. Morgan		44 00*	
Georgia Mason		32 00	
Norman Martin		22 80*	
Edwin J. Parlin	3 00		80
Loring J. Roberts	3 00*	40 00	80*
Ralph Tripp	3 00*	24 00	2 00*
George Williams	3 00*	36 00	80*

\$36 00 \$1,213 80 \$135 20

Total, \$1,385.00

*Paid since Dec. 31, 1953. **Paid \$9.20.

Non-Resident

	Real Estate	Personal
Joseph Day	\$16 00	
Raymond Farr	8 00*	
Waino Kuvaja	8 00	
Verna & Marion Millett	72 00*	
Zenas Morse	6 00	
John & Lena Pearson	24 00*	
Frank C. Perham	8 00	
Stanley Perham	16 80	
Ellis Stone	8 00*	
Archie Cole	24 00	
Robert Chapman	8 00	
Clarice B. Day	40 00*	\$3 60*
Albert K. Filmore	80 00	80
Louis Jean Grandmaison	158 00	168 00
May L. Kimball	40 00	80
Newton Lamb & Gordon Emery	22 00	
Oxford Wood & Plastic Co.	64 00	
Howard Proctor & George Ryson	20 00*	
Herbert Rowe	68 00*	
Ernest Swan	44 00	
Bowden Scribner	20 00	

\$754 80 \$173 20

Total, \$928.00.

*Paid since Dec. 31, 1953.

J. R. BENNETT, Collector

UNCOLLECTED 1950 TAXES

Alden Wilson

\$108 35

JAMES W. RING, Collector

TREASURER'S REPORT

James W. Ring, in account with the Town of Greenwood
for the year ending December 31, 1953

Dr.

Cash on hand	\$5,916 23
State Treasurer	
School fund	8,925 50
State Poor	15 00
Snow removal	963 85
State Aid Road	972 16
Town Road Improvement	4,964 15
Bank Stock tax	63
Fire fighting	283 05
Dog tax refund	19 52
R. R. & Tel. tax	69
Bear Bounty	30 00
National Bank of Commerce, Loans	10,000 00
Tax liens	525 35
Tuition	30 00
Town Hall	28 00
Interest on bonds	25 00
Interest on tax liens	6 50
Tractor	42 00
Refund, School account	4 82
Cemetery lot	8 00
Town Clerk, Victualer's license	1 00
J. R. Bennett, Collector	
1952 tax	1,999 00
1953 tax	35,240 60
1953 excise tax	\$1,914 15
1954 Excise tax	72 22
Abatements	14 00
1952 tax liens	330 60
<hr/>	
\$72,332 02	

Cr.

Paid Town Warrants

\$61,013 55

Cash to balance

11,318 47

\$72,332 02

Respectfully submitted,

JAMES W. RING, Treasurer

TOWN CLERK'S REPORT

To the Selectmen of the Town of Greenwood:

Number of births for 1953	9
Number of marriages	12

Deaths

1953

February 2, In Greenwood, Maine. Rawson L. Martin, age 79 years. Birthplace, Greenwood, Maine. Cause of death, Arteriosclerotic heart disease.

January 31, In Lewiston, Maine. Wayne C. Blanchard, age 2 days. Birthplace, Norway, Maine. Cause of death, Congenital heart disease.

March 28, In Greenwood, Maine. Elton Lee Dunham, age 79 years. Birthplace, Greenwood, Maine. Cause of death, Cerebral Hemorrhage.

April 16, In Greenwood, Maine. Wilbur Fisk Yates, age 79 years. Birthplace, Greenwood, Maine. Cause of death, Cerebral Hemorrhage.

March 26, In Lewiston, Maine. Harry F. Noyes, age 69 years. Birthplace, Greenwood, Maine. Cause of death, Uremia Pyelonephritis.

May 28, In Woodstock, Maine. Anne Ring Allen, age 31 years. Birthplace, Greenwood, Maine. Cause of death, Probably Pulmonary Thrombosis.

May 26, In West Paris, Maine. Mary J. Cole, age 78 years. Cause of death, Embolism of Arteries.

June 30, In Bethel, Maine. Charles Winfield Jordan, age 82 years. Birthplace, Bethel, Maine. Cause of death, Nephritis Arterio Sclerosis.

July 27, In Greenwood, Maine. Lester H. Penley, age 73 years. Birthplace, Greenwood, Maine. Cause of death, Coronary Occlusion.

August 3, In Bridgton, Maine. Grover C. Yates, age 67 years. Birthplace, Greenwood, Maine. Cause of death, Multiple Sclerosis.

August 18, In Norway, Maine, Norman Asa Bridge, age 1 year. Birthplace, Norway, Maine. Cause of death, Microphalac.

October 13, In Woodstock, Maine. Horatio D. Bryant, age 91 years. Birthplace, Greenwood, Maine. Cause of death, Coronary Thrombosis.

November 4, In Bethel, Maine. Arthur Wendall Collins, age 75 years. Cause of death, Congestion of the lungs.

December 8, In Greenwood, Maine. Hazel Frieda Millett, age 47 years. Birthplace, Andover, Maine. Cause of death, Cancer of Colon.

December 21, In Greenwood, Maine, Margaret M. Bryant, age 77 years. Birthplace, Raymond, Maine. Cause of death, Cerebral Thrombosis.

December 11, In Portland, Maine. Cyrus Frank Ring, age 83 years. Birthplace, Greenwood, Maine. Cause of death, Cerebral Hemorrhage.

Respectfully submitted,

JAMES W. RING, Clerk

STATE OF MAINE
STATE DEPARTMENT OF AUDIT
AUGUSTA

July 15, 1953

Board of Selectmen
Greenwood
Maine
Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Greenwood have been audited for the fiscal year ended December 31, 1952.

The examination was made by Auditor P. H. Allen in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

State Auditor

FMB|emb

COMMENTS

TOWN OF GREENWOOD

January 1, 1952 to December 31, 1952

An audit of the books and records of the Town of Greenwood has been completed for the municipal year ended December 31, 1952. The audit included an examination of the records maintained by the Selectmen, Assessors, Treasurer, Tax Collector and Town Clerk.

The result of the audit indicates that the following suggestions appear worthy of consideration by the municipal officials:

Attention is directed to Chapter 225 of the Public Laws of 1947 which provides in part that deposits shall be made by the treasurer at least twice each month when balances exceed \$100.00.

Transfers between accounts should be recorded by journal entries rather than to clear through the treasurer's cash account.

Prenumbered triplicate receipts should be utilized by the tax collector.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures. The result of the year's operations showed that available funds exceeded expenditures by \$2,479.81, and is summarized as follows:

Unexpended Balances	\$3,501.63
Overdrafts	1,021.82
Net Unexpended Balances	<u>\$2,479.81</u>

Overdrafts were noted in certain appropriation accounts, (Exhibit D). The Department of Attorney General has advised that overdrafts are not permitted by statute except in certain instances where emergencies arise in highway activities and then only to the extent of 15% of the highway appropriation.

Available Funds and Expenditures

A comparative statement of available funds and expenditures (Exhibit B), disclosed that for the current year available funds increased by \$814.49 as compared with the previous year. Expenditures for the same period decreased by \$42.21. Following is a summary of the differences as compared with the 1951 year:

Increased Available Funds		Decreased Expenditures	
Appropriation from		Highways	and
Surplus	\$2,500.00	Bridges	\$2,185.78
Carrying Balances	2,046.04	Special Assessments	2,684.12
State of Maine	(3,533.59)	Education	(1,708.15)
Other Accounts (net)		Other Accounts (net)	
	(197.96)		(3,119.54)
Net Increase	<u>\$814.49</u>	Net Decrease	<u>\$42.21</u>

Reserves and Surplus

From the examination of the departmental accounts it was determined that the net unexpended balances carried forward to the ensuing year totaled \$253.61, (Exhibit D).

At the year end the unappropriated surplus amounted to \$13,194.89 or a net decrease of \$42.25 as compared with the preceding year. This decrease was occasioned principally by the authorized transfer of \$2,500.00 to the snow removal account less available funds over expenditures of \$2,479.81.

Debt Fund

The debt fund, incorporated in the balance sheet as a separate fund, reflects the outstanding indebtedness of the town totalling \$6,000.00 (Schedule A-6), which is to be retired from revenues of future years.

Trust and Reserve Funds

Transactions affecting the various funds held in trust by the town were reviewed. The fund principals of \$1,168.00 and income of \$250.16 are represented by time deposits in the Bethel Savings Bank.

The capital reserve fund amounted to \$1,220.68 at the close of the municipal year and is represented by a U. S. Treasury Bond of \$500.00, a time deposit of \$708.18 in the Bethel Savings Bank, and \$12.50 due from general fund.

General

From the examination of the town clerk's records it was ascertained that the townspeople authorized the transfer of excise tax monies to the town hall account and also the appropriation of \$2,500.00 from unappropriated surplus for snow removal.

Scope of Audit

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Available funds and expenditures were examined by methods and to the extent deemed necessary. Letters of verification were utilized to determine the correctness of tax and tax lien accounts. Insurance and bond coverages were examined. Excise tax collections were verified by examination of the copies of the receipts retained by the collector.

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the town at December 31, 1952, and the result of its operations for the year then ended.

EXHIBIT A

TOWN OF GREENWOOD
COMPARATIVE BALANCE SHEET

GENERAL FUND

Assets

	December 31, 1952	December 31, 1951
Cash	\$5,916.23	\$3,105.42
Investment (Schedule A-1)	1,000.00	1,000.00
Accounts Receivable (Sch. A-2)	2,877.41	2,870.36
Taxes Receivable (Sch. A-3)	2,449.07	6,782.91
Tax Liens (Sch. A-4)	\$1,261.03	\$1,263.66
Less—Reserve for Losses	34.74	32.18
	<u>1,226.29</u>	<u>1,231.48</u>
TOTAL GENERAL FUND	\$13,469.00	\$14,990.17

Liabilities

Accounts Payable (Sch. A-5)	\$20.50	\$8.00
-----------------------------	---------	--------

Reserves

Authorized Expenditures (Ex. D)	253.61	1,745.03
---------------------------------	--------	----------

Surplus

Unappropriated (Ex. C)	13,194.89	13,237.14
TOTAL GENERAL FUND	\$13,469.00	\$14,990.17

DEBT FUND

Assets

Amount Necessary to Retire Notes from Future Revenue	\$6,000.00	\$8,000.00
---	------------	------------

Liabilities

Notes Payable (Schedule A-6)	\$6,000.00	\$8,000.00
------------------------------	------------	------------

TRUST AND RESERVE FUNDS

Assets

Trust Funds: Time Deposits		
(Schedule A-7)	\$1,418.16	\$1,373.24
Total Trust Funds	<u>\$1,418.16</u>	<u>\$1,373.24</u>
Capital Reserve Fund:		
Time Deposit (Sch. A-9)	\$708.18	\$661.22
Investment (Sch. A-9)	500.00	500.00
Due from General Fund		
(Schedule A-9)	<u>12.50</u>	
Total Capital Reserve Fund	<u>1,220.68</u>	<u>1,161.22</u>
TOTAL TRUST AND		
RESERVE FUNDS	<u>\$2,638.84</u>	<u>\$2,534.46</u>

Liabilities

Trust Funds:		
Principals (Sch. A-8)	\$1,168.00	\$1,168.00
Unexpended Income		
(Schedule A-8)	182.82	194.74
Due General Fund		
(Schedule A-8)	<u>67.34</u>	<u>10.50</u>
Total Trust Funds	<u>\$1,418.16</u>	<u>\$1,373.24</u>
Capital Reserve Fund	<u>1,220.68</u>	<u>1,161.22</u>
Total Capital Reserve Fund	<u>1,220.68</u>	<u>1,161.22</u>
TOTAL TRUST AND		
RESERVE FUNDS	<u>\$2,638.84</u>	<u>\$2,534.46</u>

EXHIBIT B

TOWN OF GREENWOOD
COMPARATIVE STATEMENT OF AVAILABLE FUNDS
AND EXPENDITURES

Years Ended December 31, 1952, 1951, and 1950

Available Funds:	1952	1951	1950
Real, Personal and			
Poll Taxes	\$35,614.60	\$35,588.80	\$31,110.17
Supplemental Taxes	57.00		99.34
Excise Taxes	2,058.91	1,938.41	1,954.77
State of Maine	10,893.95	14,427.54	10,710.06
Tax Lien Costs	80.97	78.77	48.87
Donations			22.00
Licenses	1.00		2.00
Sale of Schoolhouse			100.00
Cemetery Lots		10.50	
Plowing Driveways		2.00	
Sale of Stumpage		55.13	
Equipment Rental*	25.00	205.50	709.50
Charity Reimbursements		164.25	32.00
Tuition	101.00	84.00	99.50
Interest on Investments	25.00	54.62	
Miscellaneous	71.58	51.04	24.59
Total	48,929.01	52,660.56	44,912.80
Add:			
Carrying Balances			
Expended	1,491.42		
Transfer from Surplus	2,500.00		56.20
	<u>52,920.43</u>	<u>52,660.56</u>	<u>44,969.00</u>
Deduct:			
Revenue Applicable to Appropriation Carrying Balances		554.62	836.27
Total Available Funds	\$52,920.43	\$52,105.94	\$44,132.73

Expenditures:	1952	1951	1950
General Government	2,822.10	2,554.65	2,469.95
Protection	319.00	348.00	1,856.70
Health	25.00		25.00
Highways and Bridges*	14,419.22	16,605.00	17,123.31
Equipment	238.27		
Charities	2,832.60	2,727.24	2,391.38
Education	23,102.42	21,394.27	20,329.61
Cemeteries	56.84		17.50
Municipal Indebtedness	2,379.11	1,388.79	1,340.55
Special Assessment	1,227.66	3,911.78	3,601.97
Unclassified	3,018.40	1,553.10	49.82
Total Expenditures	50,440.62	50,482.83	49,205.79
Excess of Expenditures over Available Funds			\$5,073.06
Excess of Available Funds over Expenditures	\$2,479.81	\$1,623.11	

*Transfer between operating accounts for equipment rental eliminated in 1952 year.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of the Town of Greenwood:

I am happy to report that the Town of Greenwood at the present time have five efficient teachers in their schools Mrs. Floribel Haines who succeeded Mr. Meserve as Principal of the Locke Mills School is carrying out the teaching and administrative duties in a creditable manner. We were fortunate, after a rather hectic fall term, to find a regular teacher for the Locke Mills Intermediate room. Mrs. Frances Fogg with her many years of teaching experience now has the situation well in hand.

Partly because of the requirements of the State Teachers Minimum Salary Law, and partly because your committee realizes the need of paying the teachers more, further salary increases are in order. This proposed increase is the main cause of your committee asking for more funds for school maintenance.

The school committee has discussed repairs rather fully, both in terms of immediate needs and for future years. No exact figure is being mentioned for this account but will be decided by you at the annual meeting after having heard a full discussion of the immediate and future plans.

We again wish to thank the Ekco Corporation for the generous donation toward the operation of lunch programs in the Greenwood Schools. Because of the small number of pupils involved it is impossible to operate a program without outside financial assistance. It may be advisable for the town to begin thinking about raising money to support the lunch program. Most towns are now doing this. A place to prepare meals at the school is certainly needed at Locke Mills.

I wish to thank all who have in any way helped carry on the work of the Greenwood Schools.

Respectfully submitted,

DONALD M. CHRISTIE

Superintendent of Schools

SCHOOL COMMITTEE RECOMMENDATIONS

For School Maintenance \$15,900.00 (arrived at as follows)

Instruction	\$9,700.00
Fuel	750.00
Janitors—Cleaning	800.00
Conveyance	2,800.00
Elem. Tuition	450.00
Textbooks	400.00
Supplies	350.00
H. S. Tuition	8,850.00
Superintendence	625.00

 \$24,725.00

less State Fund 8,825.00

 \$15,900.00 Necessary to raise

For Repairs ? ?

FINANCIAL REPORT

Summary of School Maintenance

Receipts

Balance Dec. 31, 1952	\$96 92
Appropriation	15,175 00
State Fund	8,825 50
Prof. Credit Subsidy	100 00
Elementary Tuition	30 00
Miscel. receipts	4 82

 \$24,232 24

Expenditures

Instruction	\$8,800 01
Fuel	709 43
Janitors and cleaning	794 57
Conveyance	2,636 00
Elem. Tuition	264 00
High School Tuition	6,728 85
Textbooks	626 92
Supplies	482 80

Building Insurance	148 32	
Superintendence	623 00	
	<hr/>	\$21,813 90
Balance Dec. 31, 1953		<hr/> \$2,418 34

DETAIL OF EXPENDITURES

Instruction

Guy Meserve	\$1,085 00	
Miriam McAllister	1,775 00	
Colista Morgan	1,821 00	
Doris Hayes	1,665 00	
Bernice Noyes	805 01	
Floribel Haines	893 00	
Myra Foster	400 00	
Hazel Gardner	252 00	
Helen Morton	50 00	
Rinehart Handwriting	40 00	
Fay Holt	14 00	
	<hr/>	\$8,800 01

Fuel

John P. Cullinan	\$558 43	
Roy Millett	151 00	
	<hr/>	\$709 43

Janitors and Cleaning

Ella Cole	\$599 00	
Nancy Yates	72 00	
Glenn Yates	42 00	
Duane Hayes	30 00	
W. B. Rand	10 57	
Edla Tamlander	18 00	
Lempi Cyr	18 00	
Glenwood Yates	5 00	
	<hr/>	\$794 57

Conveyance

Ella Cole	\$1,400 00
Glenwood Yates	630 00
J. B. Chapman	606 00

 \$2,636 00

Elementary Tuition

Town of Bethel	\$264 00
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High School Tuition

Gould Academy	\$3,987 41
Town of Woodstock	1,811 84
Town of Paris	929 60

 \$6,728 85

Textbooks

F. E. Compton & Co.	\$106 84
American Book Co.	107 37
American Edu. Press	77 00
Houghton-Mifflin Co.	33 49
Ginn & Company	77 10
World Book Co.	42 25
Lyons and Carnahan	35 35
Scott, Foresman Co.	13 14
Beekley-Cardy Co.	34 75
Laidlaw Brothers	16 93
L. W. Singer	21 44
Arlo Pub. Co.	31 36
The MacMillan Co.	10 84
Follett Book Co.	9 50
Encyclopædia Britt. Press	2 95
Row Peterson Co.	2 92
Iroquois Pub. Co.	3 69

 \$626 92

Supplies

J. L. Hammett Co.	\$147 56
Central Maine Power Co.	88 02
Denoyer-Geppert	64 50

Loring, Short & Harmon	64 43	
Huston-Tuttle Book Co.	24 91	
Cascade Paper Co.	74 96	
Gledhill Bros.	8 28	
Beckley-Cardy Co.	4 15	
World Book Co.	3 18	
Bossermans Drugs	2 81	
	<hr/>	\$482 80

Building Insurance

W. J. Wheeler	\$45 75	
Thomas Brown	98 25	
Harrison Mutual	4 32	
	<hr/>	\$148 32

Superintendence

Donald Christie	\$570 00	
Town of Bethel	53 00	
	<hr/>	\$623 00

REPAIRS**Resources**

Balance Dec. 31, 1952	\$156 69	
Appropriation	600 00	
	<hr/>	\$756 69

Expenditures

Charles Clifford	\$416 00	
Beckley-Cardy Co.	140 42	
Ellingwood Brothers	39 05	
D. Grover Brooks	98 56	
L. M. Longley & Sons	37 50	
R. S. McMillin	18 00	
Town of Gilead	11 80	
Leonas Holt	6 50	
Paris Mfg. Co.	9 69	
P. H. Chadbourne	5 20	

Guy Meserve	5 00
Donald Christie	2 99
Charles Merrill	2 40
Glen Hayes	26

\$793 37

Overdraft Dec. 31, 1953

\$34 66

WARRANT FOR TOWN MEETING

To Jason R. Bennett, a constable of the Town of Greenwood in the County of Oxford, Greeting:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood qualified by law to vote in said town, to meet at Town Hall, at Locke's Mills Village, in said town, on Monday, the first day of March, 1954, at ten o'clock in the forenoon to act upon the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the reports of the municipal officers for the year 1953.

Art. 4. To choose selectmen, assessors, and overseers of the poor for the ensuing year.

Art. 5. To see what sums the town will vote to pay per day, to the selectmen, assessors, and overseers of the poor for their services.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To see if the town will vote to elect a road commissioner, or commissioners, establish their number, and fix their pay.

Art. 8. To elect a commissioner or commissioners.

Art. 9. To elect one member of the school committee for three years, and all other necessary town officers for the ensuing year.

Art. 10. To see what sums of money the town will vote to raise and appropriate for the following accounts:

1. School Maintenance.
2. Repairs.

Art. 11. To see if the town will vote to pay the members of the school committee for their services for the year 1953.

Art. 12. To see if the town will vote to raise the sum of \$25.00 for public health nursing in Greenwood, said sum to be expended by the State Bureau of Health for local services.

Art. 13. To see what sum of money the town will vote to raise and appropriate for State Aid Road Construction under provisions of Section 19, Chap. 28, R. S. of 1930 or under provisions of Section 3, Chap. 289, Public Laws of 1937.

Art. 14. To see what sum the town will vote to raise and appropriate for winter roads, snow removal, sanding, repairs, etc.

Art. 15. To see what sum of money the town will vote to raise and appropriate for the support of summer roads and bridges.

Art. 16. To see what sum of money the town will vote to raise and appropriate for the payment of interest.

Art. 17. To see what sum of money the town will vote to raise and appropriate for town officers' salaries and miscellaneous expenses.

Art. 18. To see what sum the town will vote to raise and appropriate for the support of town poor.

Art. 19. To see what sum of money the town will vote to raise and appropriate for Memorial Day observance.

Art. 20. To see what sum of money the town will vote to raise and appropriate for support of street lights.

Art. 21. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children (Mothers' Aid).

Art. 22. To see what sums per hour the town will vote to pay men, trucks, teams and tractors for labor on the town roads.

Art. 23. To see if the town will vote to raise and appropriate a sum of money to tar the improved section of Howe Hill Road.

Art. 24. To see if the town will vote to accept the gift of \$500.00 from Ekco Foundation, to be used for the purchase of portable firefighting equipment.

Art. 25. To see if the town will vote to raise and appropriate a sum of money for the purchase of fire fighting equipment.

Art. 26. To see if the town will vote to set up an equipment account and appropriate or transfer a sum of money for same.

Art. 27. To see if the town will vote to buy the treasurer's and tax collector's bonds.

Art. 28. To see if the town will vote to authorize the selectmen to insure the town equipment against property damage and personal liability.

Art. 29. To see if the town will vote to authorize the selectmen and treasurer to procure temporary loans in anticipation of taxes for the purpose of paying obligations of the town; such loans to be paid during the current municipal year, out of monies raised during said year by taxes. Said loans not to exceed in the aggregate \$18,000.

Art. 30. To see if the town will vote to authorize the selectmen and treasurer to sell such real estate acquired by tax liens as they may deem advisable for the best interest of the town, and convey the same by quit claim deed. Such real estate to be advertised for thirty days.

Art. 31. To see what sum of money the town will vote to raise and appropriate for cutting bushes along the town highways.

Art. 32. To see if the town will vote to raise the sum of \$1,000. or more for the payment of tractor notes due Dec. 31, 1954.

Art. 33. To see if the town will vote to raise and appropriate the sum of \$1,000 for the payment of a Tax note due Dec. 31, 1954.

Art. 34. To see if the town will vote to raise and appropriate the sum of \$300.00 to cooperate with the Maine Forest Service and the Federal government in the control of the White Pine Blister Rust in accordance with R. S. Chap. 32, Section 54.

Art. 35. To see what sum of money the town will vote to raise and appropriate for Town Hall expenses for 1954.

Art. 36. To see if the town will vote to raise and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and attractions of the State of Maine.

Art. 37. To see if the town will vote to raise and appropriate a sum of money for the purpose of painting the Town Hall.

Art. 38. To see what sum of money the town will raise and appropriate for its share of Social Security benefits for its employees.

Art. 39. To see if the town will vote to permit interested people to raise Johnnie's Bridge, so-called, and the approaches to it, without cost to the town, in a manner to reasonably satisfy the Selectmen.

Art. 40. To see if the town will vote to appropriate a sum of money for Civil Defense and Public Safety.

Art. 41. To see what action the town will take in regard to a Town Dump and to raise and appropriate a sum of money for this purpose if necessary.

Art. 42. To see if the Town of Greenwood would authorize the selectmen to maintain a light on route 26 at intersection of Greenwood road, if the state should see necessity for installing one, money to be taken from excise tax or surplus.

Art. 43. To transact any other business that may legally come before said meeting.

The selectmen will be in session at nine o'clock of the day of such meeting for the purpose of correcting the list of voters.

Hereof fail not, and have you there this warrant with your doings thereon.

Given under our hands this Tenth day of February, 1954.

NESTOR TAMMINEN
PHILIP CUMMINGS
LESTER COLE

Selectmen of Greenwood

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